Vietnam Tariff Intelligence

HS 0106.19.00 detail

HS code	0106.19.00
Description	Other live animals / - Mammals: / - - Other
Unit	kg/con
Generated	10/11/2026 23:34:20
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/01061900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K93
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N93
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q93
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E88
ATIGA	2022	2022	0	AT!E89

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F89
ATIGA	2024	2024	0	AT!G89
ATIGA	2025	2025	0	AT!H89
ATIGA	2026	2026	0	AT!I89
ATIGA	2027	2027	0	AT!J89
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E91
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F91
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G91
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H91
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I91
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J91
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E89
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F89
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G89
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H89
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I89
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J89
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F89
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H88
AIFTA	30/12/2022	2022	0	AI!F91
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G91
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H91
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I91
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J91
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K91
VKFTA	2022	2022	0	VK!E89

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F89
VKFTA	2024	2024	0	VK!G89
VKFTA	2025	2025	0	VK!H89
VKFTA	2026	2026	0	VK!I89
VKFTA	2027	2027	0	VK!J89
VCFTA	2022	2022	0	VC!D90
VCFTA	2023	2023	0	VC!E90
VCFTA	2024	2024	0	VC!F90
VCFTA	2025	2025	0	VC!G90
VCFTA	2026	2026	0	VC!H90
VCFTA	2027	2027	0	VC!I90
VN-EAEU	2022	2022	0	EAV!D91
VN-EAEU	2023	2023	0	EAV!E91
VN-EAEU	2024	2024	0	EAV!F91
VN-EAEU	2025	2025	0	EAV!G91
VN-EAEU	2026	2026	0	EAV!H91
VN-EAEU	2027	2027	0	EAV!I91
AHKFTA	2022	2022	0	AKH!D89
AHKFTA	2023	2023	0	AKH!E89
AHKFTA	2024	2024	0	AKH!F89
AHKFTA	2025	2025	0	AKH!G89
AHKFTA	2026	2026	0	AKH!H89
AHKFTA	2027	2027	0	AKH!I89
EVFTA	2022	2022	0	EV-NK!D88
EVFTA	2023	2023	0	EV-NK!E88
EVFTA	2024	2024	0	EV-NK!F88

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G88
EVFTA	2026	2026	0	EV-NK!H88
EVFTA	2027	2027	0	EV-NK!I88
UKVFTA	2022	2022	0	UKV!D90
UKVFTA	2023	2023	0	UKV!E90
UKVFTA	2024	2024	0	UKV!F90
UKVFTA	2025	2025	0	UKV!G90
UKVFTA	2026	2026	0	UKV!H90
UKVFTA	2027	2027	0	UKV!I90
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D90
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E90
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F90
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G90
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H90
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I90
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J90
RCEP A	2022	2022	0	RCEPT-A!D89
RCEP A	2023	2023	0	RCEPT-A!E89
RCEP A	2024	2024	0	RCEPT-A!F89
RCEP A	2025	2025	0	RCEPT-A!G89
RCEP A	2026	2026	0	RCEPT-A!H89
RCEP A	2027	2027	0	RCEPT-A!I89
RCEP B	2022	2022	0	B!D89
RCEP B	2023	2023	0	B!E89
RCEP B	2024	2024	0	B!F89
RCEP B	2025	2025	0	B!G89

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H89
RCEP B	2027	2027	0	B!I89
RCEP C	2022	2022	0	C!D89
RCEP C	2023	2023	0	C!E89
RCEP C	2024	2024	0	C!F89
RCEP C	2025	2025	0	C!G89
RCEP C	2026	2026	0	C!H89
RCEP C	2027	2027	0	C!I89
RCEP D	2022	2022	0	D!D89
RCEP D	2023	2023	0	D!E89
RCEP D	2024	2024	0	D!F89
RCEP D	2025	2025	0	D!G89
RCEP D	2026	2026	0	D!H89
RCEP D	2027	2027	0	D!I89
RCEP E	2022	2022	0	E!D89
RCEP E	2023	2023	0	E!E89
RCEP E	2024	2024	0	E!F89
RCEP E	2025	2025	0	E!G89
RCEP E	2026	2026	0	E!H89
RCEP E	2027	2027	0	E!I89
RCEP F	2022	2022	0	F!D89
RCEP F	2023	2023	0	F!E89
RCEP F	2024	2024	0	F!F89
RCEP F	2025	2025	0	F!G89
RCEP F	2026	2026	0	F!H89
RCEP F	2027	2027	0	F!I89

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F82
VIFTA	2025	2025	3.6	VI!G82
VIFTA	2026	2026	2.9	VI!H82
VIFTA	2027	2027	2.1	VI!I82

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "*/5/8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0106.19.00. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 0106.19.00 was checked against BT2026 (cell BT2026!N93), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.